

Matsushita Ref*: P037184-02

(* must be filled)

Japan Firm Name: Shinjyu Global IPUS Firm Name: WLP

Application Serial No. _____

Japan Firm Ref: MDS-US030561

US Firm Ref: _____

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION(a) Original (b) Supplemental (c) Substitute (d) PCT (e) Design

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; and I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title of Invention:

DECODER, ENCODER, INTERPOLATION FRAME GENERATING SYSTEM, INTEGRATED CIRCUIT DEVICE,
DECODING PROGRAM, AND ENCODING PROGRAM

which is described and claimed in (if the following box is not checked, the specification of which is attached hereto):

1. For use when submitting this Declaration prior to U.S. application filing date

(f) the attached specification, or

2. For use when submitting this Declaration after U.S. application filing date

(g) the specification in the U.S. Application:

Application No. _____

filed on: _____

(*must be filled)

and with amendments (if applicable):

filed on: _____

, or

3. For PCT-US national entry under 35 U.S.C. 371 (for use when filing this Declaration before and after the U.S. national entry date)

(h) the specification in the International Application:

PCT Application No. _____

filed on: _____

January 12, 2005,
(International filing date)

(Check here only for US national entry under 35 U.S.C. 371.)

and with amendments (if applicable):

filed on: _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a-d), §172, or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designated at least one country other than the United States of America, listed below, and have also identified below any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed:

(Foreign Priority Information)

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Japan	2004-026276	February 3, 2004	Yes

Additional foreign or international application numbers are listed on a supplemental priority sheet attached hereto.

ATTACHMENT C

I hereby claim the benefit under Title 35, United States Code §119(e) of any United States Provisional application(s) listed below.

(US Provisional Application Information)

APPLICATION NO.	U.S. PROVISIONAL APPLICATION FILING DATE

Additional U.S. provisional application numbers are listed on a supplemental priority sheet attached hereto.

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s), or §365(C) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application.

(Domestic Priority Information)

APPLICATION NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

Additional U.S. or international application numbers are listed on a supplemental priority sheet attached hereto.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the attorneys and agents associated with U.S. Patent and Trademark Office Customer Number identified below to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that customer number.

I hereby authorize the U.S. attorneys and agents associated with the customer number to accept and follow instructions from Matsushita Electric Industrial Co., Ltd., and any affiliated or subsidiary company thereof, received via their corporate representatives and/or their foreign patent attorneys or agents, if any, as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys or agents and myself.

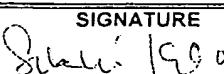
Direct Correspondence to:

CUSTOMER NUMBER 52349

I further declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

INVENTOR (s)

Full Name of Sole or First Inventor	FIRST NAME Hisao	LAST NAME SASAI	SIGNATURE 	DATE OF SIGNATURE July 27, 2006
Residence & Citizenship	CITY, STATE or COUNTRY Osaka, Japan			CITIZENSHIP Japan
Post office address	ADDRESS c/o Matsushita Electric Industrial Co., Ltd.	CITY 1006, Oaza Kadoma, Kadoma-shi, Osaka	STATE OR COUNTRY 571-8501 Japan	ZIP CODE

Full Name of Second Inventor	FIRST NAME Satoshi	LAST NAME KONDO	SIGNATURE 	DATE OF SIGNATURE July 25, 2006
Residence & Citizenship	CITY, STATE or COUNTRY Kyoto, Japan			CITIZENSHIP Japan
Post office address	ADDRESS c/o Matsushita Electric Industrial Co., Ltd.	CITY 1006, Oaza Kadoma, Kadoma-shi, Osaka	STATE OR COUNTRY 571-8501 Japan	ZIP CODE

INVENTOR (s)

Full Name of Third Inventor	FIRST NAME Shinya	LAST NAME KADONO	SIGNATURE <i>Shinya Kadono</i>	DATE OF SIGNATURE July 25, 2006
Residence & Citizenship	CITY, STATE or COUNTRY Hyogo, Japan			CITIZENSHIP Japan
Post office address	ADDRESS c/o Matsushita Electric Industrial Co., Ltd. 1006, Oaza Kadoma, Kadoma-shi, Osaka 571-8501 Japan	CITY	STATE OR COUNTRY	ZIP CODE

Check if additional paper(s) is/are attached. Total of _____ pages are submitted.